



**WASHINGTON STATE DEPARTMENT OF REVENUE**  
**LODGING TAX RATES BY LOCATION**

**Convention/Trade Center Tax & Special Hotel/Motel Tax Rates**

**Tax Rates Effective January 1, 2003**

(Tax rates are updated quarterly. Please access our GIS at <http://dor.wa.gov> for current rates.)

<b>CONVENTION/TRADE CENTER TAX</b>	<b>4-Digit Code</b>	<b>Rate</b>	<b>SPECIAL HOTEL/MOTEL TAX (cont.)</b>	<b>4-Digit Code</b>	<b>Rate</b>
<b>KING COUNTY</b>			<b>LEWIS COUNTY</b>		
Bellevue .....	1704		All locations .....		.02
59 or less rooms/spaces .....		.03	<b>MASON COUNTY</b>		
60 or more rooms/spaces .....		.058	Unincorporated Areas .....	2300	.02
Seattle - 60 or more rooms/spaces .....	1726	.07	Shelton .....	2301	.02
All other locations in King County .....			<b>OKANOGAN COUNTY</b>		
60 or more rooms/spaces .....		.028	Winthrop .....	2413	.03
<b>SPECIAL HOTEL/MOTEL TAX</b>			All other locations .....		.02
<b>ADAMS COUNTY</b>			<b>PACIFIC COUNTY</b>		
All locations .....		.02	Long Beach .....	2502	.03
<b>ASOTIN COUNTY</b>			All other locations .....		.02
All locations .....		.02	<b>PEND OREILLE COUNTY</b>		
<b>BENTON COUNTY</b>			Newport .....	2605	.02
Kennewick .....	0302	.02	<b>PIERCE COUNTY</b>		
Prosser .....	0303	.02	Fife .....	2706	.05
Richland .....	0304	.02	Lakewood .....	2721	.05
<b>CHELAN COUNTY</b>			Puyallup .....	2711	.05
Chelan .....	0402	.03	All other locations .....		
Leavenworth .....	0404	.03	25 or less rooms/spaces .....		.02
Wenatchee .....	0405	.04	26 or more rooms/spaces .....		.05
<b>CLALLAM COUNTY</b>			<b>SAN JUAN COUNTY (eff. 10/01/02)</b>		
All locations .....		.02	Unincorporated Areas .....	2800	.02
<b>CLARK COUNTY</b>			Friday Harbor .....	2801	.02
All locations .....		.02	<b>SKAGIT COUNTY</b>		
<b>COLUMBIA COUNTY</b>			Anacortes .....	2901	.02
Dayton .....	0701	.02	Burlington .....	2902	.02
<b>COWLITZ COUNTY</b>			La Conner .....	2905	.02
All locations .....		.02	Mount Vernon .....	2907	.02
<b>DOUGLAS COUNTY</b>			Sedro Woolley .....	2908	.02
East Wenatchee .....	0902	.04	<b>SKAMANIA COUNTY</b>		
<b>FRANKLIN COUNTY</b>			North Bonneville .....	3001	.02
Connell .....	1101	.02	Stevenson .....	3002	.02
Pasco .....	1104	.02	<b>SNOHOMISH COUNTY</b>		
<b>GRANT COUNTY</b>			All locations .....		.02
All locations .....		.02	<b>SPOKANE COUNTY</b>		
<b>GRAYS HARBOR COUNTY</b>			Airway Heights (eff. 1/01/03) .....		
All locations .....		.03	Less than 40 rooms .....	3201	.019
<b>ISLAND COUNTY</b>			40 or more rooms .....		.039
All locations .....		.02	All other locations .....		
<b>JEFFERSON COUNTY</b>			40 or more rooms/spaces .....		.02
All locations .....		.02	<b>STEVENS COUNTY</b>		
<b>KING COUNTY</b>			Chewelah (eff. 1/01/03) .....	3301	.01
Auburn .....	1702	.01	Colville .....	3302	.015
Bothell/King .....	1706	.01	Northport .....	3305	.02
Federal Way .....	1732	.01	<b>THURSTON COUNTY</b>		
Issaquah .....	1714	.01	Lacey .....	3402	.02
Kent .....	1715	.01	Olympia .....	3403	.02
Kirkland .....	1716	.01	Tumwater .....	3406	.02
North Bend .....	1722	.01	<b>WALLA WALLA COUNTY</b>		
Pacific .....	1723	.01	All locations .....		.02
Redmond .....	1724	.01	<b>WHATCOM COUNTY</b>		
Renton .....	1725	.01	Bellingham .....	3701	.02
Sea-Tac .....	1733	.01	Blaine .....	3702	.02
Snoqualmie .....	1728	.01	<b>WHITMAN COUNTY</b>		
Tukwila .....	1729	.01	Pullman .....	3812	.02
<b>KITSAP COUNTY</b>			<b>YAKIMA COUNTY</b>		
All locations .....		.02	Sunnyside .....	3908	.02
<b>KITTITAS COUNTY</b>			Toppenish (eff. 7/01/02) .....	3910	.02
Cle Elum .....	1901	.01	Union Gap .....	3911	.02
Ellensburg .....	1902	.02	Yakima .....	3913	.03
S. Cle Elum .....	1905	.02			

Locations printed in blue indicate rate changes in 2002.

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For tax assistance, visit <http://dor.wa.gov> or call (800) 647-7706. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 486-2342. Teletype (TTY) users may call (800) 451-7985.

